

73A800 (10-98)

Commonwealth of Kentucky
REVENUE CABINET

KENTUCKY REGISTRATION APPLICATION FOR BANK FRANCHISE TAX

FOR OFFICIAL USE ONLY



- ✓ Is the financial institution subject to the Kentucky bank franchise tax? ☐ Yes ☐ No (See reverse.)
- ✓ Was the financial institution previously subject to the Kentucky bank shares tax? ☐ Yes ☐ No
- ✓ Reason for filing this application: ☐ Initial application ☐ Change in ownership ☐ Other _____

MAILING ADDRESS FOR THE BANK FRANCHISE TAX RETURN

Legal Business Name	RTN (Routing and Transit Number) _ _ _ / _ _ _ _ _ _ _ _	
Street Address	Federal Identification Number _ _ _ - _ _ _ _ _ _ _ _	
Post Office Box Number	Telephone Number (_ _) _ _ _ - _ _ _ _	
City	State	ZIP Code

OFFICER INFORMATION (President or CEO)

Last Name	First Name	M.I.	Title	Social Security Number

Print or Type Name of Person Preparing Application	Title	Telephone Number
Address	City	State
		ZIP Code

PAYMENT OPTION ELECTRONIC FUNDS TRANSFER

ACH Payment Method: ☐ ACH Debit ☐ ACH Credit

Debit Information: *Type of Account:* ☐ Checking ☐ Savings

Bank Account Number _____ Routing and Transit Number _____

- I authorize the Kentucky Revenue Cabinet to initiate debit entries to the above-named company's account. This authority will remain in effect until the Cabinet has received written notification of its termination at least 30 days prior to the effective date. ☐ Yes ☐ No
- If available, would the financial institution have an interest in voluntarily filing the return electronically? ☐ Yes ☐ No

► **IMPORTANT: APPLICATION MUST BE SIGNED BELOW BY AN OFFICER.** The statements contained in this application and any accompanying schedules are hereby certified to be correct to the best knowledge and belief of the undersigned who is duly authorized to sign this application.

Print or Type Name of Principal Officer or Chief Financial Officer

Title

Date



Mail completed application to Kentucky Revenue Cabinet,
P. O. Box 1303, Frankfort, Kentucky 40602-1303, or fax to
(502) 564-2906.

Signature of Principal Officer or Chief Financial Officer

WHO MUST FILE THE KENTUCKY BANK FRANCHISE TAX RETURN

Every financial institution regularly engaged in business in Kentucky at any time during the taxable year must file a Kentucky Bank Franchise Tax Return, Form 73A801. A financial institution is presumed to be regularly engaging in business in Kentucky if during any taxable year it obtains or solicits business with 20 or more persons within Kentucky, or if receipts attributable to sources in Kentucky equal or exceed \$100,000.

"Financial institution" means:

- a. a national bank organized as a body corporate and existing or in the process of organizing as a national bank association pursuant to the provisions of the National Bank Act, 12 U.S.C. sec. 21 et seq., in effect on December 31, 1997, exclusive of any amendments made subsequent to that date;
- b. any bank or trust company incorporated or organized under the laws of any state, except a banker's bank organized under KRS 287.135;
- c. any corporation organized under the provisions of 12 U.S.C. secs. 611 to 631, in effect on December 31, 1997, exclusive of any amendments made subsequent to that date, or any corporation organized after December 31, 1997, that meets the requirements of 12 U.S.C. secs. 611 to 631, in effect on December 31, 1997; or
- d. any agency or branch of a foreign depository as defined in 12 U.S.C. sec. 3101, in effect on December 31, 1997, exclusive of any amendments made subsequent to that date, or any agency or branch of a foreign depository established after December 31, 1997, that meets the requirements of 12 U.S.C. sec. 3101 in effect on December 31, 1997.

The bank franchise tax is in lieu of all city, county and local taxes, except the real estate transfer tax levied in KRS Chapter 142, real property and tangible personal property taxes levied in KRS Chapter 132, the local franchise tax levied in KRS 136.575, and taxes upon users of utility services. Every financial institution regularly engaged in business in Kentucky will be subject to all state taxes except the corporation income tax levied in KRS Chapter 141 and the corporation license tax levied in KRS Chapter 136.

Any financial institution subject to the Kentucky bank franchise tax that fails to file a return or that fails to pay the tax as listed on the return shall not maintain an action, suit or proceeding in any court or before any agency in Kentucky or enforce in any way any obligation of any debts until the return is filed and the tax listed on the return is paid.

The president, vice president, secretary, treasurer or any other person holding any equivalent corporate office of any financial institution subject to the bank franchise tax will be personally and individually liable, jointly and severally, in the event that the financial institution is unable to make payment. Neither the corporate dissolution or withdrawal of the financial institution from Kentucky nor the cessation of holding any corporate office will discharge the liability. The personal and individual liability will apply to each and every person holding a corporate office at the time the taxes become or became due. No person will be personally and individually liable if that person did not have authority in the management of the business or financial affairs of the financial institution at the time the taxes become or became due.

RTN (BANK FRANCHISE TAX ACCOUNT NUMBER)

The routing and transit number (RTN) will be the financial institution's bank franchise tax account number. This number must be listed in the appropriate space on the reverse.